

Workforce/Compensation

SUMMARY OF FY10 RECOMMENDATIONS

A. SUMMARY OF AGENCY REQUESTS

Montgomery County Public Schools (MCPS):

The MCPS workforce for FY10, as recommended by the Board of Education (BOE), is 20,969.6 FTEs, or 200.1 FTEs greater than the FY09 workforce of 20,769.5 FTEs. The BOE has negotiated agreements with the public schools' bargaining units, the Service Employees International Union (SEIU), the Montgomery County Education Association (MCEA), the Montgomery County Association of Administrators and Supervisory Personnel (MCAASP), and the Montgomery County Business and Operations Administrators (MCBOA). The contracts with these unions will expire on June 30, 2014. For more information on compensation and workforce changes, please see the Board of Education FY10 recommended budget document.

Montgomery College (MC): The net impact on the Montgomery College workforce for FY10, as requested by the College and its Board of Trustees, and recommended by the County Executive, is a decrease of 10.0 work years. This is accompanied by an increase in personnel costs of about \$4.5 million. The primary factors for these cost changes are the full-year impact of prior year merit increases, reclassifications, promotions, and fringe benefit increases. For more information on compensation and workforce changes, please consult the Adopted FY10 Montgomery College Operating Budget Request, available on the College's website.

Maryland-National Capital Park & Planning Commission (M-NCPPC): The net impact on the Maryland-National Capital Park and Planning Commission workforce for FY10, as recommended by the Planning Board, is an increase in personnel costs of \$4.9 million. The increase includes adjustments for merit pay increases, retirement, and group insurance. For more information on compensation and workforce changes, please see the M-NCPPC FY10 recommended budget document.

Montgomery County Government (MCG): The net impact on the County government workforce for FY10, as recommended by the Executive, is a decrease of 298.9 workyears. The recommended budget contains a decrease in total personnel costs of \$7.0 million, or -0.8 percent. The primary factors in these changes are:

	Millions
• Net reduction in workyears, and anticipated turnover and lapse	(\$16.2)
• Performance-based Pay	(\$2.1)
• Expected early retirement savings	(\$1.0)
• Service increments (\$5.5 million tax-supported)	\$6.6
• Changes in retirement contribution rates	\$3.9
• Changes in group insurance contribution rates	\$1.8

The recommendations in the remainder of this section are for the County government and are based upon the bargained agreements with the United Food and Commercial Workers, Local 1994 (Municipal and County Government Employees Organization – MCGEO), the International Association of Fire Fighters (IAFF), Local 1664, the Fraternal Order of Police (FOP), Lodge 35, and Montgomery County Volunteer Fire and Rescue Association (MCVFRA). Certain provisions of the agreements have been extended to unrepresented employees, as noted below.

FY10 COUNTY EXECUTIVE RECOMMENDED COMPENSATION ADJUSTMENTS	
GENERAL WAGE ADJUSTMENT	\$0
SERVICE INCREMENTS	
Non-represented (non-public safety)	1,030,590
MCGEO and uniformed public safety management	3,586,990
FOP members and uniformed Police management	1,166,680
IAFF and uniformed Fire management	835,590
TOTAL	\$ 6,619,850
PERFORMANCE-BASED PAY	(2,126,880)
TOTAL COMPENSATION ADJUSTMENTS	\$ 4,492,970

B. COUNTY GOVERNMENT SALARY AND WAGES

GENERAL WAGE ADJUSTMENT: As a result of contract renegotiations with the County's employee organizations and anticipated successful conclusion of negotiations with the International Association of Fire Fighters, Local 1664, the Executive's recommended budget does not fund general wage adjustments for any employees in FY10. All recommended salary schedules are at the end of this section.

INCREMENTS: The Executive recommends service increments of 3.5 percent for all eligible employees.

MANAGEMENT LEADERSHIP SERVICE: MLS employees are not eligible for service increments but are instead eligible for performance-based pay adjustments. The Executive recommends \$496,310 in the Compensation Adjustment NDA to fund lump sum pay awards of one percent or two percent based on performance. These bonuses do not increase the salary of MLS employees and are consistent with the awards paid in FY09.

C. COUNTY GOVERNMENT: EMPLOYEE BENEFITS

The following employee benefits are funded in the Executive's recommended budget through a combination of lump sum or payroll-based contributions.

- **FICA (Social Security & Medicare)**
- **Workers' Compensation**
- **Group Insurance**
- **Employees' Retirement System**
- **Retirement Savings Plan**

Social Security and Medicare: Contributions are collected from County departments and agencies each payday based on actual payroll. Since contribution rates and salary maximums change at the start of the calendar year, figures used in the recommended fiscal year budget represent an average of the rates set for 2009 and projected changes for 2010. While the rates (percentage of salary, which is contributed by both employer and employee) are not expected to change, the annual salary maximum on which to base FICA is projected to increase by about \$4,300 or 4.0 percent.

Workers' Compensation: This is handled through the County's Risk Management program under the Department of Finance. Departments with significant non-tax revenues make annual contributions to the Liability and Property Coverage Self-Insurance Fund. A lump sum contribution to the Fund for insurance for the remaining County departments is made annually through the Risk Management (General Fund portion) Non-Departmental Account. Participating County agencies also make annual lump sum contributions. Contributions for all members are set each year based on an actuarial valuation of claims experience for Workers' Compensation.

Group Insurance Benefits: The contributions for health insurance are based on fixed rates per coverage level, and the contribution for life insurance is based on fixed rates per coverage amounts based on an employee's salary. Overall, in calendar 2009, plan participants experienced a 3.6 percent increase in premiums from the previous year. Rate changes were made pursuant to an actuarial analysis of claims experience and previous rate actions. The County also used a portion of the fund balance exceeding the target 5 percent to mitigate what would have been a higher increase in premiums.

It is projected for the long term that the annual cost of group insurance for the County, including active employees and retirees, could increase an average of approximately eleven percent annually between FY10 and FY15. Contribution rates during this period will be set based on various factors, including the fund balance in the Health Insurance Fund and claims cost experience.

Retirement Benefits: Montgomery County government maintains a system of retirement pay and benefits for its employees which are intended to provide income during their retirement years. The County government's Employees' Retirement System (ERS) was established through legislation in 1965 and is found in the Montgomery County Code, Section 33. The Retirement Program, which currently provides benefits to approximately 5,306 retirees and survivors, is administered by the Office of Human Resources. Retirement plan design changes occurring through the collective bargaining process and by other means are coordinated by the Office of Human Resources in consultation with the County's actuaries, the Finance Department, and the Office of Management and Budget.

Retiree Health Benefits Trust: Beginning in FY08, the County implemented a plan to set aside funds for retiree health benefits, similar to what we have been doing for retiree pension benefits for more than 50 years. The reasons for doing this are simple: due to exponential growth in expected retiree health costs, the cost of funding these benefits, which are currently paid out as the bills come due, may soon become unaffordable. Setting aside money now and investing it in a Trust Fund, which will be invested in a similar manner as the pension fund, not only is a prudent and responsible approach, but will result in significant savings over the long term.

As a first step in addressing the future costs of retiree health benefits, County agencies developed current estimates of the costs of health benefits for current and future retirees. These estimates, made by actuarial consultants, concluded that the County's

total future cost of retiree health benefits if paid out today, and in today's dollars, is \$2.6 billion – more than half the total FY09 budget for all agencies.

One approach used to address retiree health benefits funding is to determine an amount which, if set aside on an annual basis and actively invested through a trust vehicle, will build up over time and provide sufficient funds to pay future retiree health benefits. This amount, known as an Annual Required Contribution or “ARC”, was calculated for County agencies last year to be \$240 million, or nearly \$190 million more than the previous annual payment for current retirees. Still too large an amount to be set aside all at once in FY08, the County chose a further approach of “ramping up” to the ARC amount over several years, with the amount set aside each year increasing steadily until the full ARC is reached. A total of \$31.9 million for all tax supported agencies was budgeted for this purpose in FY08.

Proposed FY10 Retiree Health Benefits Trust Contributions	
Montgomery County Government (MCG)	FY10
<u>General Fund:</u>	
Retiree Health Benefits Trust NDA	\$16,391,930
<u>Proprietary Funds:</u>	
Bethesda Parking District	\$56,650
Wheaton Parking District	8,500
Silver Spring Parking District	45,320
Solid Waste Collection	25,490
Solid Waste Disposal	203,920
Liquor Control	883,670
Permitting Services	606,100
Community Use of Public Facilities	76,470
Motor Pool	472,990
Risk Management	33,990
Central Duplicating	84,970
<u>Participating Agency Contributions</u>	\$810,000
Total MCG Trust Contributions	\$19,700,000
Montgomery County Public Schools Trust Fund	18,300,000
Montgomery College Trust Fund	700,000
Park and Planning Commission Trust Fund	1,944,100
Total Contributions/Assets Held in Trust	\$40,644,100

For FY09, the ARC has been recalculated and is now estimated at \$250 million. This amount consists of two pieces – the annual amount the County would usually pay out for health benefits for current retirees (the pay as you go amount), plus the additional amount estimated as needed to fund retirees' future health benefits (the pre-funding portion). The pay as you go amount can be reasonably projected based on known facts about current retirees, and the pre-funding portion is estimated on an actuarial basis. For FY09, a ramp-up period of eight years was assumed, up from the five year phase-in that was planned in FY08. Because of the County's fiscal situation, the Executive recommends level funding in FY10, which allows the County to defer \$26 million in increased trust contributions. A detailed breakdown of the Retiree Health Benefit Trust contributions for tax supported agencies is displayed in the table at left.

Retirement Plans:

1) The Retirement Savings Plan (RSP), a defined contribution plan, was established for all new OPT/SLT (non-public safety) and non-represented employees hired on or after October 1, 1994. Eligible employees in the ERS are allowed to transfer to the Retirement Savings Plan. Both full-time and part-time employees can participate. Under this plan, the County and employee each make contributions at a set percentage of pay. These monies are deposited into investment vehicles of the employee's choosing designed to provide a retirement benefit directly to the employee.

2) The Employees Retirement System (ERS) consists of four plans including a Mandatory Integrated Retirement Plan, an Optional Non-Integrated Retirement Plan, an Optional Integrated Plan, and a Guaranteed Retirement Income Plan.

3) The Guaranteed Retirement Income Plan (GRIP) is a Cash Balance Plan that is being offered in FY10 as a result of negotiations between Montgomery County and UFCW Local 1994 MCGEO. Eligibility to participate has been passed through to non-represented employees and participants of participating agencies. All full and part-time non-public safety employees hired before January 1, 2009 enrolled in the RSP are eligible to make a one-time irrevocable election to transfer to the GRIP by June 1, 2009. Eligible employees hired after January 1, 2009, have the option to participate in either the RSP or the GRIP. As with the RSP, the County and employee each make contributions at a set percentage of pay. The salient feature of the GRIP is that the plan provides guaranteed annual earnings of 7.25%, credited monthly.

Retirement Fund: The Board of Investment Trustees manages the assets of the ERS through its investment managers in accordance with the Board's asset allocation strategy. The Board also administers the investment program for the Retirement Savings Plan, the GRIP, and the Montgomery County Deferred Compensation Plan. The Montgomery County Union Employees Deferred Compensation Plan is administered by the three unions representing Montgomery County employees. The Board currently consists of 13 trustees including: the Directors of Human Resources, Finance, Management and Budget, and the Council Staff; one member recommended by each employee organization; one active employee not represented by an employee organization; one retired employee; two members of the public recommended by the County Council; and two members of the general public.

Change In Retirement System Membership: As indicated in the table “Retirement Funds: Enrollment and County Contribution Rates” at the end of this narrative, the number of active non-public safety employees in the ERS declined, the number of active public safety employees increased, and the number of employees in the RSP increased.

Funds for the County's contribution to the ERS for each member employee are included in the appropriate County government departmental budget or agency budget. Budgeted ERS contribution rates are displayed in the table "Retirement Funds: Enrollment and Contribution Rates" at the end of this narrative and are based on a 40-year funding schedule, with the exception of the additional costs from the FY09 Retirement Incentive Program (RIP) which are being amortized on a 10-year schedule. The County uses multiple contribution rates designating the percentage of payroll for the various employee groups to determine the retirement contribution. These rates are determined annually by an actuarial valuation.

County contributions are determined using actuarially sound assumptions to assure the financial health of the Fund. Factors that affect the County's contributions include the impact of compensation adjustments, increases in the size of the workforce, investment returns, and collectively bargained benefit changes. The ERS contribution rates reflect projections of revenues and expenses to the fund. Revenues include member contributions which are set at fixed percentages of salaries and investment income which is driven by both earnings in the market and the size of the Fund balance invested.

Expenses of the Fund include pension payments which are affected by mandated cost-of-living increases and changes in the number of retirees and survivors; administrative and operational expenses of the Fund managers and financial consultants; and charges for services provided by County staff in the Board of Investment Trustees, Finance, and Human Resources.

The Executive and Municipal and County Government Employees Organization (MCGEO), Local 1994, agreed to seek legislation authorizing a retirement incentive program for FY10. Employees at normal retirement age or within two years of normal retirement will be eligible to receive the \$40,000 incentive. Similar to the program successfully implemented in FY09, this incentive is intended to realize long term personnel cost savings, but it will also provide a mechanism to coordinate and manage the significant number of position abolishments and reductions-in-force included in the recommended budget. The Executive's budget includes estimated savings of \$1,011,260 in the Personnel Cost Savings NDA for this program.

COLLECTIVE BARGAINING

Fire and Rescue Bargaining Unit:

International Association of Fire Fighters, Local 1664: The current agreement expires June 30, 2011. The agreement's salient economic terms include:

- ❖ A general wage adjustment of 2.0 percent effective the first full pay period after July 1, 2008, 2.0 percent in January 2009, 4.0 percent in July 2009, and 3.5 percent in July 2010.
- ❖ A new longevity adjustment at 28 years of service in July 2009, and an additional step on the salary schedule in July 2010.
- ❖ A service increment of 3.5 percent for eligible employees.
- ❖ New primary and backup scheduler differential in July 2008; and increase in hazardous materials, breathing apparatus technician certification, fire code, fire investigation, urban search and rescue, swift water rescue, and scheduler assignment pay, as well as an increase in ECC certification pay, in July 2009.
- ❖ Effective January 2009, County contribution for prescription insurance fixed to 80 percent of standard option (employee may buy-up at their own cost), generics are restricted, incentives are established for mail order, and high option copayments remain at \$4/\$8.
- ❖ Expansion of the list of illnesses for which an employee is automatically entitled to a service-connected disability retirement.
- ❖ A \$100 increase each year in tuition assistance.
- ❖ Establishment of random drug testing.
- ❖ Bottled water at each station and parking improvements at select stations are provided.

For FY10, the Executive anticipates successful conclusion of negotiations with IAFF on wages, therefore, funding of the FY10 general wage adjustment is not included in the recommended budget. As a result, \$4.7 million in increased costs are avoided.

Montgomery County Volunteer Fire and Rescue Association (MCVFRA): The current agreement expires June 30, 2011. The salient economic terms of the agreement include:

- ❖ Increased administrative support funding and a nominal fee for certain members.
- ❖ Turn-out boots and gear bags provided to active members.
- ❖ Increased number of contracts printed, association vehicle supplied, provision of one computer, development of online courses, and County sponsorship of annual awards dinner.
- ❖ Establishment of random drug testing.

OPT/SLT Bargaining Units:

Municipal and County Government Employees Organization (MCGEO), United Food and Commercial Workers, Local 1994: The current agreements expire June 30, 2010. The agreement's salient economic terms, including those negotiated through a reopener on health and pension issues, include:

- ❖ A general wage adjustment of 4.0, 4.5, and 4.5 percent effective the first full pay period in July 2007, 2008, and 2009, respectively.
- ❖ A service increment of 3.5 percent for eligible employees.
- ❖ An increase from 2 percent to 3 percent in longevity increment for unit members at pay grade maximum and 20 years of completed service effective January 2008.
- ❖ A \$100 increase each year in tuition assistance.
- ❖ A wage increase for employees on the seasonal wage scale of \$0.40 per hour in FY08 and \$0.45 per hour in fiscal 2009 and 2010.
- ❖ A 1.5 percent retention increment for Bus Operators after four years completed service and an additional 1.5 percent retention increment after six years of completed service effective January 2008.
- ❖ Implementation of a new salary schedule for Correctional Officers and adjustments to the Deputy Sheriffs salary schedule to include Sergeants and a new step for Deputy Sheriff III and Sergeant.
- ❖ Increase evening shift differential \$0.05 in FY08 and FY09; increase midnight shift differential \$0.05 in fiscal 09; implement the midnight shift differential for non-ECC Police Public Service Aides working the 8 pm to 6 am shift; increase advanced multilingual differential \$0.20 in FY08; and increase the field training differential \$0.25 in FY08 and FY10.
- ❖ Implementation of a gainsharing program to encourage and promote new, innovative ideas, concepts and strategies to deliver County services and products cost effectively.
- ❖ Effective January 2009, County contribution for prescription insurance fixed to 80 percent of standard option (employee may buy-up at their own cost), generics are restricted, incentives are established for mail order, and high option copayments remain at \$4/\$8.
- ❖ In the Group E retirement plan, the social security integration multiplier increased from 1.25 to 1.65 percent
- ❖ Employer contribution increases from 6 to 8 percent in the Retirement Savings Plan in July 2008.
- ❖ Guaranteed Retirement Income Plan ("GRIP") offered July 1, 2009, which ensures an investment return of 7.25 percent, with a 6-month election period for employees hired on or after July 1, 2009.

For FY10, the Executive and MCGEO agreed to amend the existing agreement effective July 1, 2009. The following are the salient economic terms contained in the amendments:

- ❖ FY10 general wage adjustment shall not be effective in FY10. Fiscal impact: \$11.3 million cost increase avoided.
- ❖ One-time credit of 60 hours of compensatory leave for all bargaining unit employees at pay grade maximum in FY10. Fiscal Impact: No additional funding included in the recommended budget. The additional hours cannot be cashed out but must be used as leave. Overtime costs may result due to minimum staffing requirements in certain operations.
- ❖ Retirement benefit calculation for bargaining unit members shall credit annual salary as if general wage adjustment had been paid in FY10. Fiscal Impact: No additional funding included in the recommended budget. The FY10 retirement fund contribution was calculated based on the actuarial valuation as of June 30, 2008, prior to the execution of this agreement.
- ❖ Increase administrative leave bank for use by SLT and OPT Unit Council representatives by 160 hours and 140 hours respectively. Fiscal Impact: No additional funding included in the recommended budget; however, additional paid leave has an economic value and may have an impact on minimum staffing requirements in certain operations.

Police Bargaining Unit:

Fraternal Order of Police Lodge 35: The current agreement expires June 30, 2010. The agreement's salient economic terms, including those negotiated through a reopener on health and pension issues, include:

- ❖ A \$3,151 increase to Step 0, Year 1 of pay plan – maintaining existing structure, in July 2007; general wage adjustments of 4.0 percent in July 2008 and 4.25 percent in July 2009.
- ❖ A service increment of 3.5 percent for eligible employees.
- ❖ Increase in the clothing allowance each year.
- ❖ A \$100 increase each year in tuition assistance.
- ❖ Increase in the shift differential each year.
- ❖ Full implementation of the Single Officer Fleet Vehicle program by July 1, 2009 including video cameras.
- ❖ Establish DROP program; increase credited service to a maximum of 36 years, including sick leave credits; and establish eligibility for unreduced pension with 25 years of service, regardless of age.
- ❖ Effective January 2009, County contribution for prescription insurance fixed to 80 percent of standard option (employee may buy-up at their own cost), generics are restricted, incentives are established for mail order, high option copayments are increased to \$5/\$10.

For FY10, the Executive and FOP agreed to terminate the existing agreement effective June 30, 2009 and replace it with a successor term agreement effective July 1, 2009 through June 30, 2011. The following are the successor agreement's salient economic terms:

- ❖ FY10 general wage adjustment shall not be effective in FY10. Fiscal impact: \$4.9 million cost increase avoided.
- ❖ Salary-based benefits shall not be diminished, and such benefits will be calculated as if the wage increase had been received as scheduled. Fiscal Impact: No additional funding included in the recommended budget. The FY10 group insurance contribution was calculated based on the actuarial valuation as of June 30, 2008, prior to the execution of this agreement.
- ❖ Unit members will receive four personal days at the beginning of each leave year. It is understood the additional personal leave will be used without additional personnel costs or the use of overtime to backfill unit members on leave. Fiscal Impact: No additional funding included in the recommended budget. This is an increase of three personal leave days.
- ❖ Vehicles assigned to unit members who reside in Montgomery County or within 15 miles of the County's borders shall be full-use vehicles. Fiscal Impact: Additional fuel and maintenance costs can be expected. A placeholder of \$237,000 is included in the Department of Police budget.
- ❖ Retirement benefit calculation for bargaining unit members shall credit annual salary as if general wage adjustment had been paid in FY10. Fiscal Impact: No additional funding included in the recommended budget. The FY10 retirement fund contribution was calculated based on the actuarial valuation as of June 30, 2008, prior to the execution of this agreement.
- ❖ Salary-based value of forfeited annual leave may be donated to the Montgomery County Law Enforcement Officers' Relief Fund. Fiscal Impact: No additional funding included in the recommended budget. A fiscal impact may occur if an employee accepts a forfeiture of annual leave in lieu of suspension and elects to have the forfeited sum donated to the fund.
- ❖ Reopener in November 2009 on wages, service increments, and other benefits to be effective July 1, 2010.

WORKFORCE ANALYSIS

Basis: Workforce Analysis has been performed on changes to tax supported and non-tax supported workyears (WYs) in the Executive's Recommended FY10 Operating Budget for the County government. Overall changes are calculated in comparison to the Approved Personnel Complement for FY09, which began on July 1, 2008. Changes shown reflect such factors as the addition of grant-funded positions; abolishments and creations to implement approved job sharing agreements; technical adjustments to remove positions currently associated with "group positions" which can contain unlimited numbers of employees (temporary, seasonal, or contractual), but are defined by the amount of service in terms of workyears that they are to provide; and other miscellaneous changes. Changes recommended by the Executive for FY10 are in three categories: current year position changes due to supplemental appropriations or other actions, new fiscal year position changes scheduled to take effect July 1, 2009, and position changes scheduled for later in the fiscal year. In the latter case, the workyear change will be prorated for the portion of the year it is recommended.

Summary: The recommended budget includes funding for 8,923 full-time positions, a net decrease of 115 from the approved FY09 Personnel Complement of 9,038 full-time positions. Funding for 940 part-time positions is included, a net decrease of 163 positions from the approved FY09 Personnel Complement of 1,103 positions.

Tax supported workyears account for 82.9 percent of the County's total workyears. Total tax supported workyears will decrease to 8,084.2 WYs in FY10, a decrease of 283.5 WYs or 3.4 percent.

Total County government workyears will decrease to 9,734.2 WYs in FY10, a decrease of 298.9 WYs or 3.0 percent. When measured relative to population, total workyears per thousand population has also decreased, from FY09 (10.47 compared to 10.08).

Of the County's 8,084.2 tax supported workyears proposed for FY10, Public Safety departments account for 48.5 percent, or 3,920.4 workyears. Public Safety workyears will decrease by 67.9 workyears, or 1.7 percent from FY09 levels. Detailed below are the significant net changes in the number of tax supported workyears in the FY10 Recommended Budget.

Workforce Changes (Tax Supported)	WYs
• DOT-Transit Services: route reductions, elimination of part-time bus operator positions, and program reductions	-42.0
• Public Libraries: elimination of vacant positions across branches	-38.3
• Recreation: Teen Club Program, pool manager positions, and teen programs seasonal staff	-28.0
• Health and Human Services: includes the addition of the Emergency Safety Net Program and the elimination of the Assertive Community Treatment Team	-26.4
• Police: elimination of several civilian administrative and sworn positions	-28.6
• Fire and Rescue Services: the opening of the Milestone (East Germantown) Fire Station is offset by the reduction in recruit classes	-9.7

MONTGOMERY COUNTY GOVERNMENT - MEDICAL PLAN ENROLLMENT, ACTIVE EMPLOYEES															
HEALTH PLAN	2008					2009					CHANGE				
	EMP	EMP+1	FAM	TOTAL	%INSURED	EMP	EMP+1	FAM	TOTAL	%INSURED	EMP	EMP+1	FAM	TOTAL	%Diff
Carefirst POS	1,891	1,298	2,234	5,423	61.5%	1,893	1,319	2,289	5,501	61.7%	2	21	55	78	0.3%
Carefirst POS Std	145	55	83	283	3.2%	162	75	96	333	3.7%	17	20	13	50	0.5%
Kaiser	521	230	404	1,155	13.1%	516	258	431	1,205	13.5%	(5)	28	27	50	0.4%
United Healthcare	599	451	910	1,960	22.2%	591	437	843	1,871	21.0%	(8)	(14)	(67)	(89)	-1.2%
Grand Total				8,821					8,910					89	

RETIREMENT FUNDS: ENROLLMENT & COUNTY CONTRIBUTION RATES

Employee Retirement System Plans	Number Employees (7/1/07)	Fiscal 2009 Contribution Rate	Number Employees (7/1/08)	Fiscal 2010 Contribution Rate	Number Employees 7/07 v. 7/08	FY 09 v. 10 Contribution Rate
Public Safety						
Optional, Nonintegrated	20	80.21%	18	80.12%	(2)	-0.09%
Optional, Integrated	75	73.63%	62	78.33%	(13)	4.70%
Mandatory Integrated	2,837	32.53%	2,885	33.29%	48	0.76%
Subtotal Public Safety	2,932		2,965		33	
Non-Public Safety						
Optional, Nonintegrated	104	35.22%	71	39.40%	(33)	4.18%
Optional, Integrated	189	35.59%	125	42.30%	(64)	6.71%
Mandatory Integrated	2,069	21.34%	1,899	22.41%	(170)	1.07%
Subtotal Non-Public Safety	2,362		2,095		(267)	
Total ERS System Plans	5,294		5,060		(234)	
Retirement Savings Plan	4,253	8.00%	4,746	8.00%	493	0.00%

MONTGOMERY COUNTY GOVERNMENT WORKFORCE CHANGE SUMMARY COUNTY EXECUTIVE RECOMMENDED: FY10

	POSITIONS		WORKYEARS		TOTAL WYs
	Full Time	Part Time	Tax Supported	Non-Tax Supp.	
FY09 APPROVED COMPLEMENT	9,038	1,103	8,367.7	1,665.4	10,033.1
FY10 RECOMMENDED COMPLEMENT	8,923	940	8,084.2	1,650.0	9,734.2
CHANGE IN WORKFORCE (GROSS)	(115)	(163)	(283.5)	(15.4)	(298.9)
Percentage Change	(1.3%)	(14.8%)	(3.4%)	(0.9%)	(3.0%)

PROPOSED OPERATING BUDGET DEFERRED COMPENSATION MANAGEMENT						
ITEM	FY08 ACT	FY09 APPR	FY09 EST	FY10 REC	\$ Change	% Change
EXPENSES						
Salaries and Benefits	81,660	91,310	78,790	94,840	3,530	3.9%
Professional Services	4,480	6,870	5,800	5,900	(970)	(14.1%)
Due Diligence/Education	1,460	3,500	1,500	1,000	(2,500)	(71.4%)
Office Management	5,360	6,800	6,300	7,110	310	4.6%
Investment Management	26,710	17,000	20,300	20,900	3,900	22.9%
TOTAL EXPENSES	\$119,670	\$125,480	\$112,690	\$129,750	\$4,270	3.4%

Amounts shown above are not charged to the Deferred Compensation Plan trust but are instead appropriated and charged to the General Fund Compensation and Employee Benefits Adjustments Non-Departmental Account.

PROPOSED OPERATING BUDGET RETIREE HEALTH BENEFIT TRUST						
ITEM	FY08 ACT	FY09 APPR	FY09 EST	FY10 REC	\$ Change	% Change
EXPENSES						
Salaries and Benefits	0	0	30,000	68,710	37,710	-
Professional Services	0	0	0	75,000	75,000	-
Office Management	0	0	1,500	1,700	1,700	-
Investment Management	0	0	41,000	60,000	60,000	-
TOTAL EXPENSES	\$0	\$0	\$72,500	\$205,410	\$174,410	-

PROPOSED OPERATING BUDGET EMPLOYEES' RETIREMENT SYSTEM						
ITEM	FY08 ACTUAL	FY09 APPR	FY09 EST	FY10 REC	FY10 vs. FY09 Appr. \$ %	
REVENUE						
County Contributions	117,686,380	110,000,000	110,000,000	115,000,000	5,000,000	4.5%
Employee Contributions	18,850,880	17,500,000	18,000,000	18,900,000	1,400,000	8.0%
Investment Income	(68,895,930)	243,000,000	(415,000,000)	170,000,000	(73,000,000)	(30.0%)
Miscellaneous Income	1,756,770	800,000	0	720,000	(80,000)	(10.0%)
TOTAL REVENUE	69,398,100	371,300,000	(287,000,000)	304,620,000	(66,680,000)	(18.0%)
EXPENSES						
OPERATING EXPENSES						
Retirement Benefits	147,699,950	164,720,000	165,700,000	180,700,000	15,980,000	9.7%
Investment Management	14,606,890	11,055,000	9,448,000	11,666,400	611,400	5.5%
SUBTOTAL	162,306,840	175,775,000	175,148,000	192,366,400	16,591,400	9.4%
ADMINISTRATIVE EXPENSES						
Salaries and Benefits	1,310,790	1,363,050	1,342,430	1,498,980	135,930	10.0%
Professional Services	727,550	788,930	748,930	934,430	145,500	18.4%
Benefit Processing	460,350	375,000	375,000	375,000	0	0.0%
Due Diligence/Education	28,880	51,500	48,500	78,000	26,500	51.5%
Office Management	202,590	242,660	244,300	251,030	8,370	3.4%
SUBTOTAL	2,730,160	2,821,140	2,759,160	3,137,440	316,300	11.2%
TOTAL EXPENSES	\$165,037,000	\$178,596,140	\$177,907,160	\$195,503,840	\$16,907,700	9.5%
NET REVENUE	(\$95,638,900)	\$192,703,860	(\$464,907,160)	\$109,116,160	(\$83,587,700)	(43.4%)

PROPOSED OPERATING BUDGET RETIREMENT SAVINGS PLAN						
ITEM	FY08 ACTUAL	FY09 APPR	FY09 EST	FY10 REC	Change: FY10 vs. FY09 Appr. \$ %	
REVENUE						
Investment Income	34,980	24,000	16,000	12,000	(12,000)	(50.0%)
Miscellaneous Income	550,430	300,000	300,000	100,000	(200,000)	(66.7%)
TOTAL REVENUE	585,410	324,000	316,000	112,000	(212,000)	(65.4%)
EXPENSES						
OPERATING EXPENSES						
Investment Management	26,710	17,000	20,300	20,900	3,900	22.9%
SUBTOTAL	26,710	17,000	20,300	20,900	3,900	22.9%
ADMINISTRATIVE EXPENSES						
Salaries and Benefits	151,410	190,620	178,100	188,010	(2,610)	(1.4%)
Professional Services	75,430	114,100	120,500	193,500	79,400	69.6%
Due Diligence/Education	1,700	4,500	2,500	2,000	(2,500)	(55.6%)
Office Management	23,830	14,890	12,300	25,230	10,340	69.4%
SUBTOTAL	252,370	324,110	313,400	408,740	84,630	26.1%
TOTAL EXPENSES	\$279,080	\$341,110	\$333,700	\$429,640	\$88,530	26.0%

GENERAL SALARY SCHEDULE

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>GRADE</u>	<u>MINIMUM</u>	<u>MID-POINT</u>	<u>MAXIMUM</u>	PERFORMANCE LONGEVITY <u>MAXIMUM*</u>
5	\$24,239	\$30,842	\$37,444	\$38,193
6	\$25,167	\$32,085	\$39,003	\$39,784
7	\$26,148	\$33,410	\$40,672	\$41,486
8	\$27,165	\$34,844	\$42,522	\$43,373
9	\$28,238	\$36,353	\$44,468	\$45,358
10	\$29,371	\$37,969	\$46,567	\$47,499
11	\$30,558	\$39,658	\$48,758	\$49,734
12	\$31,797	\$41,430	\$51,062	\$52,084
13	\$33,107	\$43,295	\$53,483	\$54,553
14	\$34,484	\$45,257	\$56,030	\$57,151
15	\$35,923	\$47,308	\$58,693	\$59,867
16	\$37,457	\$49,478	\$61,498	\$62,728
17	\$39,157	\$51,799	\$64,441	\$65,730
18	\$40,952	\$54,243	\$67,533	\$68,884
19	\$42,883	\$56,828	\$70,773	\$72,189
20	\$44,900	\$59,541	\$74,181	\$75,665
21	\$47,028	\$62,392	\$77,756	\$79,312
22	\$49,253	\$65,383	\$81,513	\$83,144
23	\$51,598	\$68,531	\$85,463	\$87,173
24	\$54,054	\$71,825	\$89,596	\$91,388
25	\$56,631	\$75,288	\$93,944	\$95,823
26	\$59,345	\$78,929	\$98,513	\$100,484
27	\$62,168	\$82,739	\$103,309	\$105,376
28	\$64,960	\$86,652	\$108,343	\$110,510
29	\$67,890	\$90,759	\$113,628	\$115,901
30	\$70,971	\$95,077	\$119,183	\$121,567
31	\$74,206	\$99,608	\$125,010	\$127,511
32	\$77,596	\$103,216	\$128,836	\$131,413
33	\$81,161	\$106,913	\$132,664	\$135,318
34	\$84,904	\$110,700	\$136,495	\$139,225
35	\$88,837	\$114,580	\$140,322	\$143,129
36	\$92,966	\$118,560	\$144,153	\$147,037
37	\$97,296	\$122,637	\$147,977	\$150,937
38	\$101,846	\$126,614	\$151,381	\$154,409
39	\$106,622	\$130,116	\$153,610	\$156,683
40	\$111,640	\$133,739	\$155,837	\$158,954

*A one-time 2.0 percent performance-based longevity increment is provided to employees who have received performance ratings of "exceptional" or "highly successful" for the two most recent consecutive years, are at the top of their pay grade, and have 20 years completed service.

MANAGEMENT LEADERSHIP SERVICE SALARY SCHEDULE

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>GRADE</u>	<u>MLS LEVEL</u>	<u>MINIMUM</u>	<u>CONTROL POINT</u>	<u>MAXIMUM</u>
M1	MANAGEMENT LEVEL I	\$84,407	\$143,367	\$149,917
M2	MANAGEMENT LEVEL II	\$73,811	\$127,974	\$133,992
M3	MANAGEMENT LEVEL III	\$63,411	\$110,652	\$115,901

MEDICAL DOCTORS SALARY SCHEDULE

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>GRADE</u>	<u>MEDICAL JOB CLASS</u>	<u>MINIMUM</u>	<u>MID-POINT</u>	<u>MAXIMUM</u>
MD I	MEDICAL DOCTOR I	\$94,692	\$119,354	\$144,015
MD II	MEDICAL DOCTOR II	\$104,160	\$131,288	\$158,416
MD III	MEDICAL DOCTOR III	\$114,575	\$144,416	\$174,256
MD IV	MEDICAL DOCTOR IV	\$126,033	\$158,858	\$191,682

MINIMUM WAGE / SEASONAL SALARY SCHEDULE

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>GRADE</u>	<u>MINIMUM</u>		<u>MAXIMUM</u>	
	<u>ANNUAL</u>	<u>HOURLY</u>	<u>ANNUAL</u>	<u>HOURLY</u>
Grade S1	\$14,560	\$7.0000	\$17,943	\$8.6264
Grade S2	\$16,322	\$7.8471	\$20,435	\$9.8245
Grade S3	\$18,378	\$8.8351	\$23,111	\$11.1106
Grade S4	\$20,435	\$9.8245	\$25,786	\$12.3971
Grade S5	\$23,180	\$11.1442	\$29,352	\$14.1111
Grade S6	\$28,666	\$13.7817	\$36,482	\$17.5394
Grade S7	\$34,236	\$16.4596	\$43,728	\$21.0226
Grade S8	\$39,987	\$19.2245	\$51,202	\$24.6163

**OFFICE, PROFESSIONAL & TECHNICAL BARGAINING UNIT
AND
SERVICE, LABOR & TRADES BARGAINING UNIT
SALARY SCHEDULE**

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>GRADE</u>	<u>MINIMUM</u>	<u>MID-POINT</u>	<u>MAXIMUM</u>	<u>L1*</u>
5	\$24,239	\$30,842	\$37,444	\$38,568
6	\$25,167	\$32,085	\$39,003	\$40,174
7	\$26,148	\$33,410	\$40,672	\$41,893
8	\$27,165	\$34,844	\$42,522	\$43,798
9	\$28,238	\$36,353	\$44,468	\$45,803
10	\$29,371	\$37,969	\$46,567	\$47,965
11	\$30,558	\$39,658	\$48,758	\$50,221
12	\$31,797	\$41,430	\$51,062	\$52,594
13	\$33,107	\$43,295	\$53,483	\$55,088
14	\$34,484	\$45,257	\$56,030	\$57,711
15	\$35,923	\$47,308	\$58,693	\$60,454
16	\$37,457	\$49,478	\$61,498	\$63,343
17	\$39,157	\$51,799	\$64,441	\$66,375
18	\$40,952	\$54,243	\$67,533	\$69,559
19	\$42,883	\$56,828	\$70,773	\$72,897
20	\$44,900	\$59,541	\$74,181	\$76,407
21	\$47,028	\$62,392	\$77,756	\$80,089
22	\$49,253	\$65,383	\$81,513	\$83,959
23	\$51,598	\$68,531	\$85,463	\$88,027
24	\$54,054	\$71,825	\$89,596	\$92,284
25	\$56,631	\$75,288	\$93,944	\$96,763
26	\$59,345	\$78,929	\$98,513	\$101,469
27	\$62,168	\$82,739	\$103,309	\$106,409
28	\$64,960	\$86,652	\$108,343	\$111,594

* Completion of 20 years of service and at maximum for pay grade.

SHERIFF MANAGEMENT SALARY SCHEDULE

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>GRADE</u>	<u>RANK</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>	<u>LONGEVITY*</u>
D2	DEPUTY SHERIFF LIEUTENANT	\$60,460	\$94,571	\$97,409
D3	DEPUTY SHERIFF CAPTAIN	\$72,553	\$114,215	\$117,642
D4	DEPUTY SHERIFF COLONEL	\$83,436	\$131,762	\$135,715

* Completion of 20 years of service and at maximum for pay grade.

DEPUTY SHERIFF SALARY SCHEDULE

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>YEAR</u>	<u>STEP</u>	<u>DS I</u>	<u>DS II</u>	<u>DS III</u>	<u>SGT</u>
1	0	\$43,642	\$46,697	\$49,966	\$54,963
2	1	\$45,170	\$48,332	\$51,715	\$56,887
3	2	\$46,751	\$50,024	\$53,526	\$58,879
4	3	\$48,388	\$51,775	\$55,400	\$60,940
5	4	\$50,082	\$53,588	\$57,339	\$63,073
6	5	\$51,835	\$55,464	\$59,346	\$65,281
7	6	\$53,650	\$57,406	\$61,424	\$67,566
8	7	\$55,528	\$59,416	\$63,574	\$69,931
9	8	\$57,472	\$61,496	\$65,800	\$72,379
10	9	\$59,484	\$63,649	\$68,103	\$74,913
11	10		\$65,877	\$70,487	\$77,535
12	11		\$68,183	\$72,955	\$80,249
13	12			\$75,509	\$83,058
14 - 20	13			\$78,152	\$85,966
21+	L1*	\$61,269	\$70,229	\$80,497	\$88,545

* Completion of 20 years of service and at maximum for pay grade.

FIRE/RESCUE MANAGEMENT SALARY SCHEDULE

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>GRADE</u>	<u>RANK</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>	<u>LONGEVITY (LS1)*</u>	<u>LONGEVITY (LS2)**</u>
B3	FIRE/RESCUE BATTALION CHIEF	\$70,212	\$116,680	\$120,764	\$124,848
B4	FIRE/RESCUE ASSISTANT CHIEF	\$76,675	\$128,339	\$132,831	\$137,323
B6	FIRE/RESCUE DIVISION CHIEF	\$87,647	\$145,517	\$150,611	\$155,704

LS1 * Completion of 20 years of service

LS2 ** Completion of 28 years of service

FIRE/RESCUE BARGAINING UNIT SALARY SCHEDULE

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>GRADE</u>	<u>F1 FIRE FIGHTER RESCUER I</u>	<u>F2 FIRE FIGHTER RESCUER II</u>	<u>F3 FIRE FIGHTER RESCUER III</u>	<u>F4 MASTER FIRE FIGHTER RESCUER</u>	<u>B1 FIRE/RESCUE LIEUTENANT</u>	<u>B2 FIRE/RESCUE CAPTAIN</u>
A	\$41,613	\$43,694	\$45,879	\$50,467	\$55,519	\$62,605
B	\$43,070	\$45,224	\$47,485	\$52,234	\$57,463	\$64,797
C	\$44,578	\$46,807	\$49,147	\$54,063	\$59,475	\$67,065
D	\$46,139	\$48,446	\$50,868	\$55,956	\$61,557	\$69,413
E	\$47,754	\$50,142	\$52,649	\$57,915	\$63,712	\$71,843
F	\$49,426	\$51,897	\$54,492	\$59,943	\$65,942	\$74,358
G	\$51,156	\$53,714	\$56,400	\$62,042	\$68,250	\$76,961
H	\$52,947	\$55,594	\$58,374	\$64,214	\$70,639	\$79,655
I	\$54,801	\$57,540	\$60,418	\$66,462	\$73,112	\$82,443
J	\$56,720	\$59,554	\$62,533	\$68,789	\$75,671	\$85,329
K	\$58,706	\$61,639	\$64,722	\$71,197	\$78,320	\$88,316
L	\$60,761	\$63,797	\$66,988	\$73,689	\$81,062	\$91,408
M	\$62,888	\$66,030	\$69,333	\$76,269	\$83,900	\$94,608
N	\$65,090	\$68,342	\$71,760	\$78,939	\$86,837	\$97,920
O	\$67,369	\$70,734	\$74,272	\$81,702	\$89,877	\$101,348
LS1*	\$69,727	\$73,210	\$76,872	\$84,562	\$93,023	\$104,896
LS2**	\$72,085	\$75,686	\$79,472	\$87,422	\$96,169	\$108,443

* Completion of 20 years of service.

** Completion of 28 years of service.

POLICE MANAGEMENT SALARY SCHEDULE

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>GRADE</u>	<u>RANK</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>	<u>LONGEVITY*</u>
A2	POLICE LIEUTENANT	\$74,352	\$111,992	\$115,912
A3	POLICE CAPTAIN	\$84,677	\$127,934	\$132,412

* Completion of 20 years of service.

POLICE BARGAINING UNIT SALARY SCHEDULE

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>STEP</u>	<u>YEAR</u>	<u>PO I</u>	<u>PO II</u>	<u>PO III</u>	<u>MPO</u>	<u>SGT</u>
0	1	\$46,972	\$49,321	\$51,788	\$54,378	\$59,816
1	2	\$48,617	\$51,048	\$53,601	\$56,282	\$61,910
2	3	\$50,319	\$52,835	\$55,478	\$58,252	\$64,077
3	4	\$52,081	\$54,685	\$57,420	\$60,291	\$66,320
4	5	\$53,904	\$56,599	\$59,430	\$62,402	\$68,642
5	6	\$55,791	\$58,580	\$61,511	\$64,587	\$71,045
6	7	\$57,744	\$60,631	\$63,664	\$66,848	\$73,532
7	8	\$59,766	\$62,754	\$65,893	\$69,188	\$76,106
8	9	\$61,858	\$64,951	\$68,200	\$71,610	\$78,770
9	10	\$64,024	\$67,225	\$70,587	\$74,117	\$81,527
10	11	\$66,265	\$69,578	\$73,058	\$76,712	\$84,381
11	12	\$68,585	\$72,014	\$75,616	\$79,397	\$87,335
12	13	\$70,986	\$74,535	\$78,263	\$82,176	\$90,392
13	14	\$73,471	\$77,144	\$81,003	\$85,053	\$93,556
14	15 - 20	\$76,043	\$79,845	\$83,839	\$88,030	\$96,831
L1*	21+	\$78,705	\$82,640	\$86,774	\$91,112	\$100,221

* Completion of 20 years of service.

CORRECTIONAL MANAGEMENT SALARY SCHEDULE

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>GRADE</u>	<u>RANK</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>	<u>LONGEVITY*</u>
C1	CORRECTIONAL SHIFT COMMANDER (LT)	\$56,914	\$92,136	\$94,901
C2	CORRECTIONAL TEAM LEADER (CAPT)	\$62,606	\$101,350	\$104,391

* Completion of 20 years of service and at maximum of pay grade.

CORRECTIONAL OFFICER SALARY SCHEDULE

FISCAL YEAR 2010

EFFECTIVE JULY 5, 2009

<u>STEP</u>	<u>YEAR</u>	<u>CO I</u>	<u>CO II</u>	<u>CO III</u>	<u>SGT</u>
1	0	\$40,538	\$42,565	\$46,822	\$51,739
2	1	\$41,957	\$44,055	\$48,461	\$53,550
3	2	\$43,426	\$45,597	\$50,158	\$55,425
4	3	\$44,946	\$47,193	\$51,914	\$57,365
5	4	\$46,520	\$48,845	\$53,731	\$59,373
6	5	\$48,149	\$50,555	\$55,612	\$61,452
7	6	\$49,835	\$52,325	\$57,559	\$63,603
8	7	\$51,580	\$54,157	\$59,574	\$65,830
9	8	\$53,386	\$56,053	\$61,660	\$68,135
10	9	\$55,255	\$58,015	\$63,819	\$70,520
11	10	\$57,189	\$60,046	\$66,053	\$72,989
12	11	\$59,191	\$62,148	\$68,365	\$75,544
13	12		\$64,324	\$70,758	\$78,189
14	13				\$80,926
15	14 - 20				\$83,759
L1*	21+	\$60,967	\$66,254	\$72,881	\$86,272

* Completion of 20 years of service and at maximum for pay grade.

TOTAL COUNTY COST OF EMPLOYEE BENEFITS

DEPARTMENT	SOCIAL SECURITY	GROUP INSURANCE	RETIREMENT	TOTAL
General Fund Tax Supported				
<i>Legislative</i>				
Board of Appeals	34,190	26,170	56,110	116,470
County Council	472,840	658,260	784,760	1,915,860
Inspector General	31,780	30,670	34,760	97,210
Legislative Oversight	63,380	137,590	146,820	347,790
Merit System Protection Board	7,990	16,630	11,020	35,640
People's Counsel	12,430	1,500	34,530	48,460
Zoning & Administrative Hearings	26,430	13,120	30,850	70,400
<i>Judicial</i>				
Circuit Court	457,710	702,550	833,460	1,993,720
State's Attorney	674,860	934,160	1,129,410	2,738,430
<i>General Government</i>				
Board of Elections	145,980	212,720	172,670	531,370
Commission for Women	59,000	75,810	113,690	248,500
County Attorney	242,190	214,610	547,710	1,004,510
County Executive	294,150	444,930	501,100	1,240,180
Ethics Commission	14,260	21,880	47,790	83,930
Finance	466,230	885,260	868,910	2,220,400
General Services	817,320	1,766,050	1,666,810	4,250,180
Human Resources	293,790	393,080	458,940	1,145,810
Human Rights	111,650	165,580	252,640	529,870
Intergovernmental Relations	39,510	36,030	72,710	148,250
Management and Budget	199,380	285,490	332,300	817,170
Public Information	54,930	55,840	172,140	282,910
Regional Services Centers	166,090	254,990	398,330	819,410
Technology Services	1,002,950	1,433,350	1,679,630	4,115,930
<i>Public Safety</i>				
Consumer Protection	120,170	193,320	371,060	684,550
Correction and Rehabilitation	3,042,170	5,747,990	9,592,530	18,382,690
Emergency Management and Homeland Security	56,930	103,230	134,060	294,220
Police	10,353,720	19,436,290	35,714,360	65,504,370
Sheriff	958,350	1,796,940	3,029,870	5,785,160
<i>Transportation</i>				
Transportation	1,298,340	3,223,120	2,883,530	7,404,990
<i>Health and Human Services</i>				
Health and Human Services	6,030,660	11,411,440	10,337,290	27,779,390
<i>Culture and Recreation</i>				
Public Libraries	1,663,640	3,418,830	3,285,260	8,367,730
<i>Community Development and Housing</i>				
Economic Development	269,640	441,460	362,820	1,073,920
Housing and Community Affairs	233,800	465,870	578,470	1,278,140
<i>Environment</i>				
Environmental Protection	120,580	225,470	227,840	573,890
NDA - Climate Change Implementation	1,680	9,320	1,760	12,760
<i>Other County Government Functions</i>				
NDA - Compensation and Employee Benefits Adjustment	5,430	6,250	6,580	18,260
NDA - Conference Center	6,280	10,280	6,560	23,120
NDA - Judges Retirement Contribution	0	0	3,740	3,740
NDA - State Positions Supplement	5,590	7,930	14,340	27,860
Total General Fund Tax Supported	29,856,020	55,264,010	76,897,160	162,017,190

TOTAL COUNTY COST OF EMPLOYEE BENEFITS

FUND	SOCIAL SECURITY	GROUP INSURANCE	RETIREMENT	TOTAL
Special Funds Tax Supported				
Economic Development	7,760	16,000	8,120	31,880
Fire	8,112,870	15,055,480	31,869,680	55,038,030
Mass Transit	3,229,700	7,067,160	4,611,200	14,908,060
Recreation	1,197,780	1,160,660	1,462,860	3,821,300
Urban District - Bethesda	3,930	4,220	4,100	12,250
Urban District - Silver Spring	109,450	192,610	105,070	407,130
Urban District - Wheaton	70,440	128,890	67,150	266,480
Total Special Funds Tax Supported	12,731,930	23,625,020	38,128,180	74,485,130
Total Tax Supported	42,587,950	78,889,030	115,025,340	236,502,320
Special Funds Non-Tax Supported				
Grant Fund - MCG	2,856,680	5,663,330	4,162,870	12,682,880
Cable Television	133,290	227,780	170,810	531,880
Montgomery Housing Initiative	67,530	141,010	147,290	355,830
Water Quality Protection Fund	191,110	315,360	272,490	778,960
Total Special Funds Non-Tax Supported	3,248,610	6,347,480	4,753,460	14,349,550
Enterprise Fund Non-Tax Supported				
Community Use of Public Facilities	123,470	245,880	215,570	584,920
Liquor Control	1,350,230	2,810,590	2,043,680	6,204,500
Parking District - Bethesda	113,540	185,890	201,490	500,920
Parking District - Montgomery Hills	2,100	3,750	3,580	9,430
Parking District - Silver Spring	121,600	196,710	201,080	519,390
Parking District - Wheaton	17,740	32,880	32,870	83,490
Permitting Services	1,173,350	1,986,440	2,624,480	5,784,270
Solid Waste Collection	64,240	108,480	109,310	282,030
Solid Waste Disposal	510,300	996,550	850,130	2,356,980
Vacuum Leaf Collection	193,930	374,020	289,630	857,580
Total Enterprise Fund Non-Tax Supported	3,670,500	6,941,190	6,571,820	17,183,510
Total Non-Tax Supported	6,919,110	13,288,670	11,325,280	31,533,060
Internal Service Funds				
Employee Health Benefit Self Insurance Fund	71,980	126,070	91,730	289,780
Motor Pool	1,052,650	2,257,750	1,577,650	4,888,050
Printing & Mail	135,910	237,240	298,740	671,890
Self Insurance	231,510	352,430	366,890	950,830
Total Internal Service Funds	1,492,050	2,973,490	2,335,010	6,800,550

**HISTORY OF APPROVED COUNTY GOVERNMENT WORKYEARS
PER 1,000 POPULATION BY FUNDING CATEGORY
FY96-FY09 Approved, FY10 Recommended**

